

CITY OF NORFOLK, VIRGINIA

Exhibit A-1

General Fund

Balance Sheet

June 30, 2001

with comparative totals for 2000

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash and cash equivalents	\$ 63,924,734	\$ 58,000,370
Investments	-	59,506
Receivables		
Taxes	21,122,035	19,121,608
Accounts, net of allowance for uncollectible a	1,747,721	479,122
Notes	1,139,744	1,479,546
Accrued investment income	345,037	198,880
Due from other funds	8,952,021	4,786,280
Due from other governments	11,871,819	10,365,841
Advance to Parking Fund	2,900,000	3,900,000
Inventories	-	380,800
Total assets	<u>\$ 112,003,111</u>	<u>\$ 98,771,953</u>
LIABILITIES		
Vouchers payable	\$ 5,679,839	\$ 8,090,175
Accrued payroll	3,392,330	3,368,902
Due to other funds	1,493,069	21,525
Due to component units (net)	8,041,332	13,487,788
Deferred revenue	16,689,218	17,785,761
Other liabilities	3,997,086	3,872,934
Total liabilities	<u>39,292,874</u>	<u>46,627,085</u>
FUND EQUITY		
Fund balance:		
Reserved for:		
Programs	168,926	-
Encumbrances	8,354,105	7,345,444
Inventories	-	380,800
Retirees' life insurance	718,984	683,291
Advance to Parking Fund	2,900,000	3,900,000
Unreserved:		
Designated for:		
Self-insurance	2,650,000	650,000
Future expenditures	3,748,671	1,913,601
Fiscal Year 2002 appropriations	13,930,000	-
Undesignated	40,239,551	37,271,732
Total fund equity	<u>72,710,237</u>	<u>52,144,868</u>
Total liabilities and fund equity	<u>\$ 112,003,111</u>	<u>\$ 98,771,953</u>

CITY OF NORFOLK, VIRGINIA

Exhibit A-2

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance

For the Year Ended June 30, 2001

with comparative totals for 2000

	2001	2000
Revenue:		
General property taxes	\$ 153,366,476	\$ 152,061,598
Other local taxes	126,536,522	119,106,596
Permit, privilege fees and regulatory licenses	2,600,873	2,942,853
Fines and forfeitures	1,683,980	1,660,692
Use of money and property	8,779,583	8,246,381
Charges for services	11,574,243	11,608,520
Miscellaneous	4,111,221	4,490,174
Recovered costs	14,135,337	12,337,518
Intergovernmental:		
Commonwealth of Virginia	77,528,312	72,645,621
Federal Government	19,552,106	19,261,856
Total revenue	<u>419,868,653</u>	<u>404,361,809</u>
Expenditures:		
General government administration	26,111,079	23,825,965
Judicial administration	6,512,446	7,973,128
Public safety	97,808,735	91,929,625
Public works	32,076,794	30,611,202
Health and public assistance	43,987,566	44,310,724
Parks, recreation and cultural enrichment	42,228,723	40,505,916
Community development	19,416,457	20,348,088
General services	14,914,964	15,260,708
Total expenditures	<u>283,056,764</u>	<u>274,765,356</u>
Excess of revenue over expenditures	<u>136,811,889</u>	<u>129,596,453</u>
Other financing sources/(uses):		
Proceeds from sale of land	10,762,634	70,212
Proceeds from capital leases	6,666,606	4,975,018
Operating transfers in	12,955,526	10,877,730
Operating transfers out	(62,234,866)	(55,512,251)
Operating transfers to School Board component unit	(80,882,544)	(79,032,544)
Operating transfers out to other component units	(3,133,076)	(2,621,624)
Total other financing uses	<u>(115,865,720)</u>	<u>(121,243,459)</u>
Excess (deficiency) of revenue and other financing sources over expenditures other financing uses	20,946,169	8,352,994
Fund balance, beginning of year	52,144,868	44,172,675
Decrease in reserve for inventories	(380,800)	(380,801)
Fund balance, end of year	<u><u>\$ 72,710,237</u></u>	<u><u>\$ 52,144,868</u></u>

CITY OF NORFOLK, VIRGINIA

Exhibit A-3

**General Fund
Schedule of Revenue, Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2001**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue from local sources:			
General property taxes:			
Real property taxes	\$ 107,544,154	\$ 106,796,887	\$ (747,267)
Real and personal public service corporation property taxes	8,768,168	9,179,063	410,895
Personal property taxes	34,022,587	29,053,900	(4,968,687)
Mobile home taxes	30,954	21,925	(9,029)
Machinery and tools taxes	7,182,468	6,373,594	(808,874)
Penalties and interest	2,237,499	2,388,764	151,265
Total general property taxes	<u>159,785,830</u>	<u>153,814,133</u>	<u>(5,971,697)</u>
Other local taxes:			
Local sales and use taxes	26,092,500	25,221,918	(870,582)
Consumers' utility taxes	37,330,000	37,013,740	(316,260)
Business license taxes	16,500,000	18,392,623	1,892,623
Franchise license taxes	1,515,184	1,732,662	217,478
Cable television franchise taxes	1,855,028	1,523,223	(331,805)
Motor vehicle license taxes	3,363,553	3,568,864	205,311
Bank stock taxes	1,100,000	1,392,337	292,337
Recordation and wills taxes	661,364	640,531	(20,833)
Tobacco taxes	4,375,000	4,121,958	(253,042)
Admission and amusement taxes	4,046,000	3,648,739	(397,261)
Hotel and motel room taxes	5,276,843	4,362,435	(914,408)
Restaurant food taxes	17,727,774	18,759,238	1,031,464
Estate probate taxes	31,000	38,577	7,577
Emergency 911 taxes	3,500,000	3,249,583	(250,417)
Short term rental tax	147,500	184,868	37,368
Total other local taxes	<u>123,521,746</u>	<u>123,851,296</u>	<u>329,550</u>
Permits, privilege fees and regulatory licenses:			
Animal licenses	42,150	59,377	17,227
Permits and other licenses	2,800,112	2,540,937	(259,175)
Total permits, privilege fees and regulatory licenses	<u>2,842,262</u>	<u>2,600,314</u>	<u>(241,948)</u>
Fines and forfeitures	<u>1,730,283</u>	<u>1,558,699</u>	<u>(171,584)</u>
Use of money and property			
Use of money	2,676,400	3,366,532	690,132
Use of property	6,128,153	6,373,924	245,771
Total use of money and property	<u>\$ 8,804,553</u>	<u>\$ 9,740,456</u>	<u>\$ 935,903</u>

CITY OF NORFOLK, VIRGINIA
General Fund
Schedule of Revenue, Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2001

Exhibit A-3
Continued

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue from local sources (continued):			
Charges for services:			
Information system charges	\$ 9,600	\$ 28,521	\$ 18,921
Court costs	380,654	151,088	(229,566)
High constable fees	290,000	548,107	258,107
Charges for:			
Law enforcement and traffic control	298,716	318,693	19,977
Fire and rescue services	1,527,000	1,512,346	(14,654)
Correction and detention	159,981	140,860	(19,121)
Other protection	50,600	57,877	7,277
Maintenance of highways, streets, bridges and sidewalks	235,436	70,638	(164,798)
Sanitation and waste removal	6,618,067	6,555,001	(63,066)
Parks and recreation	2,355,262	2,079,944	(275,318)
Library	66,250	94,702	28,452
Planning and community development	19,913	33,403	13,490
Education	2,294,500	2,870,911	576,411
Insurance	150,000	100,000	(50,000)
Total charges for services	<u>14,455,979</u>	<u>14,562,091</u>	<u>106,112</u>
Miscellaneous:			
Payment in lieu of taxes from other localities/authorities	3,971,669	3,962,142	(9,527)
Miscellaneous	848,280	117,573	(730,707)
Total miscellaneous	<u>4,819,949</u>	<u>4,079,715</u>	<u>(740,234)</u>
Recovered costs:			
Courts	190,418	195,708	5,290
Maintenance of general buildings and grounds	985,000	1,643,818	658,818
Parks and recreation	9,229	11,849	2,620
General services	14,590,061	11,529,146	(3,060,915)
General administration	315,000	283,419	(31,581)
Total recovered costs	<u>16,089,708</u>	<u>13,663,940</u>	<u>(2,425,768)</u>
Total revenue from local sources	<u>\$ 332,050,310</u>	<u>\$ 323,870,644</u>	<u>\$ (8,179,666)</u>

CITY OF NORFOLK, VIRGINIA
General Fund
Schedule of Revenue, Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2001

Exhibit A-3
Continued

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue from the Commonwealth:			
Noncategorical aid:			
ABC profits	\$ 682,980	\$ 688,461	\$ 5,481
Wine taxes	394,670	388,047	(6,623)
Rolling stock taxes	176,704	183,427	6,723
Mobile home titling taxes	-	79,651	79,651
Rental of passenger car taxes	2,360,000	2,542,172	182,172
Local law enforcement	12,698,444	12,395,481	(302,963)
Grantors' tax on deeds	246,800	221,380	(25,420)
State share - personal property taxes	3,375,570	13,512,786	10,137,216
Total noncategorical aid	<u>19,935,168</u>	<u>30,011,405</u>	<u>10,076,237</u>
Shared expenses:			
Commonwealth's Attorney	1,943,771	2,090,556	146,785
City Sheriff	13,200,000	13,400,385	200,385
Commissioner of the Revenue	622,935	623,326	391
City Treasurer	638,579	584,891	(53,688)
Medical Examiner	6,400	5,340	(1,060)
Registrar/Electoral Board	80,537	77,988	(2,549)
Total shared expenses	<u>16,492,222</u>	<u>16,782,486</u>	<u>290,264</u>
Public assistance:			
Public assistance grants	13,984,415	10,571,997	(3,412,418)
Social services administration	15,762,476	17,005,885	1,243,409
Total public assistance	<u>29,746,891</u>	<u>27,577,882</u>	<u>(2,169,009)</u>
Education:			
State sales tax	26,646,800	26,113,101	(533,699)
State school funds	130,619,000	129,108,297	(1,510,703)
Total education	<u>157,265,800</u>	<u>155,221,398</u>	<u>(2,044,402)</u>
Other categorical aid:			
Street construction and maintenance	14,104,969	14,109,314	4,345
Group life insurance	33,022	32,727	(295)
Retirement - other state employees	35,600	40,663	5,063
Social security - other state employees	316,990	318,520	1,530
State library grant	1,750,000	1,858,873	108,873
Juvenile facilities	1,818,974	1,818,974	-
Local adult correctional facilities	4,011,000	4,421,184	410,184
Recordation tax	760,143	575,735	(184,408)
Total other categorical aid	<u>22,830,698</u>	<u>23,175,990</u>	<u>345,292</u>
Total revenue from the Commonwealth	<u>\$ 246,270,779</u>	<u>\$ 252,769,161</u>	<u>\$ 6,498,382</u>

CITY OF NORFOLK, VIRGINIA
General Fund
Schedule of Revenue, Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2001

Exhibit A-3
Concluded

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue from the federal government:			
Categorical aid for education	\$ 4,695,000	\$ 4,651,726	\$ (43,274)
Categorical aid - other	61,880	58,581	(3,299)
Total revenue from the federal government	<u>4,756,880</u>	<u>4,710,307</u>	<u>(46,573)</u>
Total revenue	<u>583,077,969</u>	<u>581,350,112</u>	<u>(1,727,857)</u>
Other financing sources:			
Proceeds from sale of land	3,786,000	10,762,634	6,976,634
Rollover from last year	1,650,000	-	(1,650,000)
Operating transfer from utility funds	9,450,000	11,796,000	2,346,000
Total other financing sources	<u>14,886,000</u>	<u>22,558,634</u>	<u>7,672,634</u>
Total revenue and other financing sources	<u>\$ 597,963,969</u>	<u>\$ 603,908,746</u>	<u>\$ 5,944,777</u>

CITY OF NORFOLK, VIRGINIA

Exhibit A-4

**General Fund
Schedule of Expenditures, Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2001**

Function, Activity and Element	Final Budget	Actual	Variance Favorable (Unfavorable)
General government administration:			
Legislative:			
City Council	\$ 274,908	\$ 274,908	\$ -
City Clerk	764,944	764,944	-
Total legislative	<u>1,039,852</u>	<u>1,039,852</u>	<u>-</u>
General and financial administration:			
City Manager	1,042,417	1,042,417	-
Office of Budget and Management	597,272	492,537	104,735
Human Resources	2,804,623	2,762,281	42,342
City Attorney	2,351,953	2,345,246	6,707
External auditor	205,000	205,000	-
City Auditor	359,697	313,490	46,207
Commissioner of the Revenue	2,459,624	2,437,848	21,776
City Real Estate Assessor	1,108,160	1,105,360	2,800
City Treasurer	2,004,588	1,964,450	40,138
Director of Finance	431,368	425,838	5,530
City Controller	890,097	877,083	13,014
Retirement administration	307,407	289,553	17,854
Purchasing Agent	372,550	372,550	-
Membership and dues	54,576	54,576	-
Records management	137,857	137,857	-
System development support	463,000	461,425	1,575
Information Systems	5,586,390	5,560,322	26,068
Indirect costs - storehouse	139,160	129,440	9,720
Operational savings	645,400	262,484	382,916
Gainsharing	954,605	857,233	97,372
Municipal Parking	1,358,528	1,358,528	-
Total general and financial administration	<u>24,274,272</u>	<u>23,455,518</u>	<u>818,754</u>
Board of Elections:			
Electoral Board and officials	93,910	90,911	2,999
Registrar	400,355	387,566	12,789
Total board of elections	<u>494,265</u>	<u>478,477</u>	<u>15,788</u>
Total general government administration	<u>\$ 25,808,389</u>	<u>\$ 24,973,847</u>	<u>\$ 834,542</u>

CITY OF NORFOLK, VIRGINIA
General Fund
Schedule of Expenditures, Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2001

Exhibit A-4
Continued

Function, Activity and Element	Final Budget	Actual	Variance Favorable (Unfavorable)
Judicial administration:			
Courts:			
Circuit Court	\$ 823,665	\$ 810,392	\$ 13,273
Juvenile and Domestic Relations Court	94,168	81,022	13,146
District Court	673,460	670,213	3,247
City Sheriff	1,647,230	1,644,543	2,687
Total courts	<u>3,238,523</u>	<u>3,206,170</u>	<u>32,353</u>
Commonwealth's Attorney	3,499,989	3,402,931	97,058
Total judicial administration	<u>6,738,512</u>	<u>6,609,101</u>	<u>129,411</u>
Public safety:			
Law enforcement and traffic control:			
Department of Police	42,655,253	41,942,301	712,952
City Sheriff	23,148,849	23,115,264	33,585
Total law enforcement and traffic control	<u>65,804,102</u>	<u>65,057,565</u>	<u>746,537</u>
Fire and paramedical services:			
Department of Fire and Paramedical Services	<u>24,508,766</u>	<u>24,508,766</u>	<u>-</u>
Correction and detention - probation office	<u>166,231</u>	<u>158,002</u>	<u>8,229</u>
Other protection:			
Civil Emergency Services	3,740,199	3,704,391	35,808
Radio and electronics	336,204	333,535	2,669
Community service programs	51,531	51,531	-
Norfolk interagency consortium	250,000	250,000	-
Total other protection	<u>4,377,934</u>	<u>4,339,457</u>	<u>38,477</u>
Total public safety	<u>\$ 94,857,033</u>	<u>\$ 94,063,790</u>	<u>\$ 793,243</u>

CITY OF NORFOLK, VIRGINIA
General Fund
Schedule of Expenditures, Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2001

Exhibit A-4
Continued

Function, Activity and Element	Final Budget	Actual	Variance Favorable (Unfavorable)
Public Works:			
Maintenance of highways, streets, bridges and sidewalks:			
Administration	\$ 626,534	\$ 626,534	\$ -
Highways, streets, bridges and sidewalks	7,641,675	7,641,675	-
Street lights	4,067,000	4,031,752	35,248
Bureau of Design	1,531,835	1,491,727	40,108
Traffic engineering	2,329,315	2,329,315	-
Surveys	699,578	699,578	-
Total maintenance of highways, streets, bridges and sidewalks	16,895,937	16,820,581	75,356
Sanitation and waste removal - refuse collection	11,041,802	10,984,616	57,186
Maintenance of general buildings and grounds	12,650,337	12,649,757	580
Total public works	40,588,076	40,454,954	133,122
Public health and assistance:			
Public health:			
Local Health Department	3,148,566	3,128,480	20,086
Supplement of local health department	1,436,596	1,327,569	109,027
Vector control	521,798	512,800	8,998
Medical Center Planning Board	1,700	1,448	252
Total public health	5,108,660	4,970,297	138,363
Mental Health and Mental Retardation	1,677,450	1,677,450	-
Public assistance:			
Public assistance - social services	38,401,879	35,235,560	3,166,319
State and local hospitalization	122,523	120,678	1,845
Foster homes	7,430,436	7,366,802	63,634
Total public assistance	45,954,838	42,723,040	3,231,798
Total public health and assistance	\$ 52,740,948	\$ 49,370,787	\$ 3,370,161

CITY OF NORFOLK, VIRGINIA
General Fund
Schedule of Expenditures, Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2001

Exhibit A-4
Continued

Function, Activity and Element	Final Budget	Actual	Variance Favorable (Unfavorable)
Education	\$ 245,143,844	\$ 239,605,644	\$ 5,538,200
Parks, recreation and cultural enrichment:			
Parks and recreation:			
Administration	134,229	69,522	64,707
Recreation centers and playgrounds	4,164,281	4,164,281	-
Parks and Forestry	5,387,586	5,387,586	-
Cemeteries	2,638,281	2,110,153	528,128
Total parks and recreation	12,324,377	11,731,542	592,835
Cultural enrichment:			
Museums	2,429,704	2,429,704	-
Convention Center	3,283,266	3,045,531	237,735
Zoo	2,045,082	2,045,082	-
Metropolitan Park	288,479	249,972	38,507
Festevents	1,107,219	1,107,219	-
Friends of Fred Heutte	15,000	15,000	-
Norfolk Botanical Garden Society	970,000	970,000	-
Maritime Center	2,721,294	2,721,294	-
Total cultural enrichment	12,860,044	12,583,802	276,242
Library administration	4,958,531	4,958,531	-
Total parks, recreation and cultural enrichment	30,142,952	29,273,875	869,077
Community development:			
Director of City Planning	228,808	228,808	-
Community development	14,443,883	13,936,314	507,569
Communications and marketing	4,493,694	4,479,447	14,247
Chamber of Commerce	68,170	68,170	-
Innovative Group	5,000	5,000	-
Total community development	\$ 19,239,555	\$ 18,717,739	\$ 521,816

CITY OF NORFOLK, VIRGINIA
General Fund
Schedule of Expenditures, Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2001

Exhibit A-4
Concluded

Function, Activity and Element	Final Budget	Actual	Variance Favorable (Unfavorable)
General services:			
Contingent fund	\$ 280,642	\$ -	\$ 280,642
Workers' compensation and medical expenses	5,497,000	5,267,834	229,166
Industrial Commission of Virginia	55,000	52,045	2,955
Medical College of Hampton Roads	591,557	591,557	-
Refunds chargeable to appropriations	788,297	788,297	-
Tidewater Transportation District Commission	3,406,229	3,406,229	-
Hospital insurance	4,003,612	3,614,810	388,802
Special purpose appropriation	612,527	607,555	4,972
Retirement benefit reserve	130,000	129,275	725
Unemployment compensation	62,000	56,908	5,092
NRHA administrative support	1,678,943	1,678,943	-
Total general services	<u>17,105,807</u>	<u>16,193,453</u>	<u>912,354</u>
Debt service:			
Principal retirement of capital leases and			
General obligation bonds	33,735,160	33,718,099	17,061
Interest	20,451,193	19,395,037	1,056,156
Fiscal charges	500	500	-
Bond issuance costs	425,000	334,767	90,233
Operating transfer to CIP	10,987,000	10,987,000	-
Total debt service	<u>65,598,853</u>	<u>64,435,403</u>	<u>1,163,450</u>
Total expenditures and other financing uses	<u>\$ 597,963,969</u>	<u>\$ 583,698,593</u>	<u>\$ 14,265,376</u>